



Alan LeBovidge
Commissioner

Joseph J. Chessey, Jr.
Deputy Commissioner

City and Town

A Publication of the Department of Revenue's Division of Local Services



Volume 15, No. 9 October 2002

A Look at the Massachusetts Public Records Law

by Alan N. Cote, Supervisor of Public Records

The following is a brief overview of the Massachusetts Public Records Law (M.G.L. Ch. 4 Sec. 7 (26), and Ch. 66 Sec. 10). More detailed information, such as the text of the public records statutes, including the 12 specific exemptions, is online at www.state.ma.us/sec/pre.

The law broadly defines "public records" to include all documentary materials or data, regardless of physical form or characteristics, which are made or received by any officer or employee of any Massachusetts governmental entity, including any state, regional or local authority.

The law presumes that all records, including records that are created, received and maintained electronically are "public records" and are "open" to the public. Any person has an absolute right of access to public information including the right to inspect and copy records upon payment of a fee. He or she may make a request in person or by mail, orally or in writing. A requester need not specifically identify a particular record: a reasonable description suffices.

Records custodians must respond to requests as soon as possible and always within 10 calendar days including Sundays and holidays. The response must either provide the material or deny the request. A denial must state the specific legal basis for doing so and must inform the requester of the right to appeal to the Supervisor of Public Records.

Custodians need only produce records that exist at the time of the request; they are not obliged to create a record or to honor prospective requests. Nor is a custodian required to create a program to provide records in a format the requestor desires. The law forbids custodians from asking about the requester's status or motivation in seeking a record.

A fee may be charged to cover the costs of complying with a request, though a custodian is encouraged, but not mandated, to waive fees where disclosure is in the public interest. The custodian may charge for "searching" and "segregating" exempt information from non-exempt information. This charge is based on the hourly rate of the lowest paid employee who is capable of performing the task. A maximum charge for copying is \$.20 per page. The charge for retrieving an electronic record is \$.50 per page regardless of the amount of time used to generate the printout.

The 12 exemptions to disclosure are strictly and narrowly construed, both by the Supervisor of Public Records and the Massachusetts Courts.

Those exemptions are: records specifically or implicitly exempt by statute (examples of these are on the website); internal personnel rules and practices only as necessary for proper functioning of a governmental unit; personnel or medical files and individual data that would, if released, constitute an unwarranted invasion of privacy; interagency memoranda and letters related to developing policy positions, but not completed studies or reports; personal notes

and material of an employee that are not part of a governmental file; investigatory materials compiled by law enforcement personnel, the disclosure of which would prejudice effective law enforcement; confidential trade secrets, commercial or financial information provided to a public agency, but not information submitted to the agency as required by law; bids and contract proposals until the bids are opened and time for receipts of all bids and proposals has expired; appraisals of real property to be acquired, but only until an agreement is reached or litigation is terminated; names and addresses of applications for a firearms license; materials used in tests, examinations and assessments if materials are to be used again; and records containing contracts for hospitals and related health care services.

Free training on the public records law, seminars and materials are available upon request. Telephone consultations are also available by calling (617) 727-2832. ■

Inside This Issue

From the Deputy Commissioner	2
DOR Launches Tax Amnesty Program	2
Legal	
CPA Exemption Applications	3
Turning Around the RMV	3
Focus	
New Growth	4
DLS Update	
Brownfields Redevelopment Progress	8
Appraisal Contractors	8
Annual School Updates	8
DLS Profile	9
BOA Receives Award	9



From the Deputy Commissioner

A budget calendar is a good way for local officials to help ensure that all those involved with annual budget preparation are aware of the

dates when important budget activities occur. Activities that should be listed on the budget calendar, as recommended by the Government Finance Officers' Association (GFOA), include:

- budget guidelines distributed to departments;
- expenditure estimates prepared;
- revenue estimates prepared;
- departmental budget requests submitted to chief budget officer;
- budget requests reviewed by chief executive;
- budget hearings held;
- budget adopted; and
- new fiscal year begins.

Other steps may be added, depending on the complexity of the process in the community. The GFOA also points out that it is a good idea to identify the individual(s) responsible for each step in the budget process.

The Division of Local Services' *Municipal Finance Calendar* can assist local officials with establishing budget calendars. It also contains many other important dates and identifies boards and individuals responsible for activities related to municipal finance. A copy can be downloaded from our website (www.dls.state.ma.us) under "Publications and Forms."

Joseph J. Chessey, Jr.
Deputy Commissioner

DOR Launches Tax Amnesty Program

The Department of Revenue (DOR) recently was authorized to offer a two-month tax amnesty program to taxpayers with overdue Massachusetts tax obligations. The amnesty program, which runs from October 1, 2002 through November 30, 2002, gives taxpayers the opportunity to voluntarily step forward to settle their accounts without incurring any penalty charges or criminal prosecution.

Any taxpayer that has failed to file a Massachusetts tax return; has underreported income; has overstated deductions; or has an outstanding tax liability may apply for amnesty. Taxpayers who are or have been subject to tax-related criminal investigations are not eligible to seek amnesty for tax periods covered by those investigations. Also, taxpayers who have signed a settlement agreement with DOR may not seek amnesty for the tax periods covered in the agreement.

The amnesty covers all tax types with the exception of taxes paid under the International Fuel Tax Agreement and the local option room occupancy excise as the Commissioner of Revenue does not have sole authority to waive penalties assessed against these tax types.

"We strongly encourage taxpayers to take advantage of the amnesty program," commented Revenue Commissioner Alan LeBovidge. "This program offers delinquent taxpayers the chance to 'wipe the slate clean' and return to good standing with DOR."

Following the amnesty period, the Department will step up its enforcement actions. Newly acquired data warehouse technology will enhance DOR's ability to identify and pursue non-compliant taxpayers. Taxpayers interested in participating in the amnesty program must submit a completed Request for Amnesty application, along with full payment of tax and interest, to DOR no later than 5:00 p.m. on December 2, 2002. (Because November 30 falls on a Saturday, DOR will accept amnesty ap-

plications postmarked by the next business day, which is December 2.) Completed tax returns for all delinquent tax periods for which the taxpayer is seeking amnesty also must be included with the amnesty application. The Request for Amnesty application, tax return(s) and payment should be mailed to Department of Revenue, PO Box 55485, Boston, MA 02205-5485.

Returns filed under the amnesty program are subject to normal verification and assessment under Massachusetts law. If a taxpayer is granted amnesty, DOR will waive unpaid penalties including penalties for late filing and/or late payment; penalties for failure to file a proper return; and underpayment of estimated taxes. However, if a taxpayer files a false or fraudulent return or attempts to evade a tax under the amnesty program, DOR may rescind the grant of amnesty and subject the taxpayer to applicable civil penalties and criminal prosecution. (Willful evasion of taxes is a felony and is punishable by a fine of up to \$100,000 for individuals or \$500,000 for corporations and/or imprisonment for up to five years. Willful failure to collect and pay over trustee taxes is also a felony and is punishable by a fine of up to \$10,000 and/or imprisonment for up to five years.)

Request for Amnesty applications and further information about the amnesty program is available on the DOR website at www.mass.gov/dor, by calling DOR at (617) 887-MDOR or 1-800-392-6089 toll-free in Massachusetts, and at DOR's local and out-of-state offices. The Department also has issued a Technical Information Release (TIR 02-14), available on the DOR website, which explains the program in detail. ■

Legal

in Our Opinion

CPA Exemption Applications

by James Crowley

The Supervisor of Public Records recently rendered an advisory opinion to the Department of Revenue on the public records status of applications for exemption from the Community Preservation Act (CPA) surcharge. The CPA is a local option statute that permits communities to impose a surcharge on real property of not more than 3 percent of the real estate tax (M.G.L. Ch. 44B Sec. 3). The CPA also permits cities and towns to adopt certain exemptions, including an exemption for property owned and occupied as a domicile by taxpayers qualifying for low-income housing, or low- or moderate-income senior housing, in the community. An applicant for a CPA exemption must file an application with the local board of assessors. The low-income exemption application requests personal and financial information about the applicant and his household to permit the assessors to determine eligibility. The CPA is silent as to the exemption procedure and does not explicitly exempt these applications from public disclosure.

Ordinary real estate abatement applications and personal exemption applications (veterans, elderly, etc.) are not open to public inspection as set forth in M.G.L. Ch. 59 Sec. 60. By this statute, the assessors' record book or list of granted real estate abatements or personal exemptions are public records. The applications are expressly confidential, however, and a board of assessors is prohibited from disclosing the contents of these applications to the general public. Assessors were concerned that the same information, which would be privileged on an ordinary abatement/exemption applica-

tion, would be open to public inspection if it appeared on a CPA exemption application.

The Supervisor of Public Records recognized that the burden of proof was on the custodian of the record to show it was exempt from disclosure. The Supervisor scrutinized the 12 exemption provisions set forth in M.G.L. Ch. 4 Sec. 7 Cl. 26 to determine whether the contents of a CPA application should be privileged. Most relevant was exemption (c) which pertains to "personnel and medical files or information; also any other materials or data relating to a specifically named individual, the disclosure of which may constitute an unwarranted invasion of personal privacy." The second clause of paragraph (c) has been held by Massachusetts courts to shield intimate personal details from public disclosure. Using that standard and relying on prior court decisions, the Supervisor examined a typical CPA exemption application.

In the opinion of the Supervisor of Public Records, the following information can be withheld by the assessors:

- The identity of minor children in the applicant's household.
- The Social Security numbers of individuals.
- The marital status of the applicant, which also includes any reference that would obviously reveal that individual's marital status.
- The identity of the applicant, which typically includes the applicant's name, telephone number, address, signature and any other identifying references.

If the assessors receive a request to inspect or copy an application for a CPA exemption, they should segregate the aforementioned exempt information from the non-exempt information. Any

state and federal tax returns submitted to document financial condition would also be exempt under other state and federal law provisions. The assessors should furnish to the requester the remainder of the application and the supporting documentation.

Consequently, the Supervisor of Public Records has ruled that some personal information contained in a CPA exemption application may be withheld from disclosure pursuant to the general privacy exemption of the public records law. ■

Turning Around the RMV

by Kimberly Hinden, Registrar of Motor Vehicles

Not long ago, the Registry of Motor Vehicles (RMV) needed a tune-up. Lines were long, thousands of callers got busy signals, and some clerks had a reputation for rudeness. Recently, the RMV implemented some changes that have made the agency operate more efficiently.

One of the first steps in reforming the Registry was to borrow ideas from private businesses. For example, the RMV now has a "greeter" who gives customers any forms they need, and then directs them to the appropriate line.

A new ticketing system drastically reduced long lines. This system tracks the amount of time it takes to serve customers, and also provides an estimated waiting time. All this information has been posted on the RMV website. Now it is possible to log onto www.mass.gov/rmv and see which branch will provide the fastest service.

Serving more customers online reduces the number that have to wait in line. There are many transactions that can be performed at www.mass.gov/rmv, including renewing registrations, paying tickets and ordering vanity plates. Forms, regulations and general information are available on the Web as

[continued on page seven](#)

Focus

on Municipal Finance

New Growth

by Amy Januskiewicz
 data provided by Lisa Juskiewicz

Real estate values have been strong in recent years despite the slowdown in other sectors of the economy. The declining interest rates have led many individuals and businesses to construct new homes or make improvements to existing properties. This article discusses what “new growth” is and how it is calculated, an analysis of average new growth over the past three years and a brief overview of the Bureau of Local Assessment’s (BLA) growth review process.

What is new growth?

Proposition 2½ provides cities and towns with annual increases in their levy limits of 2.5 percent, plus an additional amount based on the valuation of certain new construction and other growth in the tax base that is not the result of property revaluation or normal market-based appreciation. This includes: new residential or commercial development,

condominium conversion, improvements to existing properties, and any parcel of real or personal property that is subject to taxation for the first time. The purpose of the new growth provision is to recognize that new development will bring additional municipal costs (e.g., schools, roads and public safety).

How is new growth calculated?

The growth provision increases the levy limit by an amount equal to the assessed value of the new development multiplied by the prior year’s tax rate for the appropriate property class. Any increase in property valuation due to revaluation is not included in the calculation. New growth is based on increases in value during the preceding full calendar year. For example, new growth for FY03 is based on the growth reported in calendar year 2001 with an assessment date of January 1, 2002.

In subsequent years, new growth becomes part of the levy limit base, which increases at the rate of 2.5 percent each year as the levy limit increases. Reporting of new growth provides a

community with an opportunity to increase its levy limit, which can provide for added budget flexibility in the future. Boards of assessors are required to report new growth to the Department of Revenue each year for approval as part of setting the tax rate.

Cities and towns may adopt a local option statute (M.G.L. Ch. 59 Sec. 2A(a)) that allows a community to value and assess new growth occurring between January 2 and June 30 to be taxed in the upcoming fiscal year beginning July 1. Therefore, in the year of adoption, the community will be able to capture and assess the prior calendar year’s new growth and an additional six months of growth through June 30. In subsequent years, new growth will be calculated from July 1 through June 30.

The effect of new growth on a community’s ability to raise revenue through the property tax can be measured by percentage of the total levy limit (not including debt and capital exclusions of the prior year). In order to moderate the effects of unusual growth in any one year, this analysis looks at the average new growth amount applied to the average levy limit over a three-year period. *Table 1* shows the average new growth amount as a percentage of the average levy limit for each community in Massachusetts over a three-year period, FY00 through FY02. It also lists each community’s average total growth valuation for the three-year period. The communities with the highest average rates of new levy growth as a percentage of the levy limit are Blackstone (15.5 percent), Hopkinton (7.99 percent), Southborough (7.71 percent), Dighton (7.34 percent) and Wrentham (6.89 percent). The development of new power plants had a significant impact on the new growth in Blackstone and Dighton. The town of Hopkinton imple-

[continued on page seven](#)

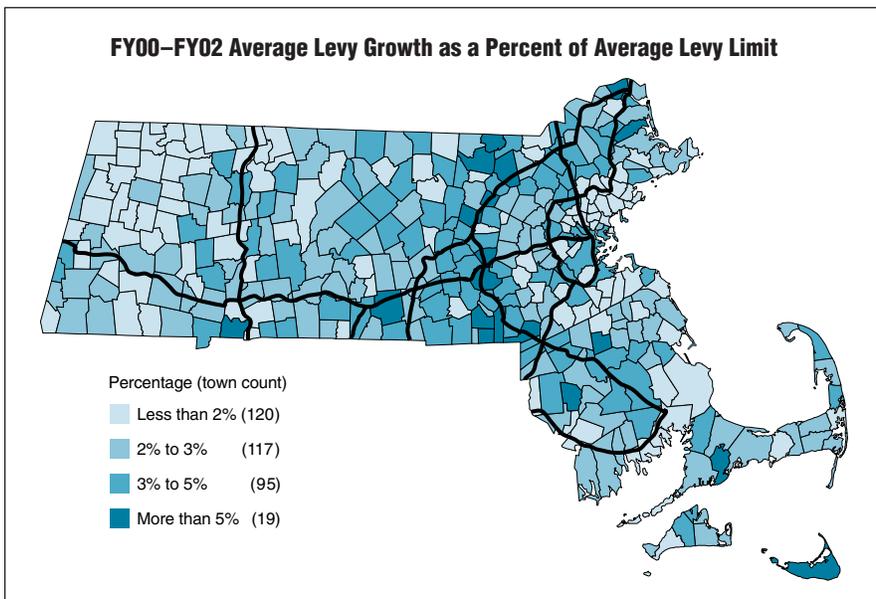


Figure 1

Average New Growth, FY2000 to FY2002

	Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Ranking		Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Ranking		Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Ranking
Abington	16,476,118	290,122	13,269,471	2.19%	215	Chesterfield	2,078,096	1,175,871	1,300,250	3.25%	95	Hancock	2,963,269	18,753	765,546	2.45%	179
Acton	55,576,758	969,802	34,444,102	2.82%	136	Chicopee	42,796,949	44,520	40,216,832	2.92%	126	Hanover	21,103,214	378,042	19,206,943	1.97%	237
Achusnet	13,647,538	190,298	6,946,444	2.74%	147	Chilmark	17,087,321	13,952	2,960,283	1.50%	293	Hansen	13,777,900	231,026	8,374,366	2.76%	145
Adams	3,436,533	65,610	5,875,790	1.12%	330	Clarksburg	1,047,775	346,145	977,839	1.43%	302	Hardwick	2,240,640	35,355	1,734,798	2.04%	228
Agawam	95,636,662	1,937,402	30,418,878	6.37%	8	Clinton	16,080,839	478,587	9,305,157	3.72%	66	Harvard	13,942,929	192,939	7,942,530	2.43%	181
Alford	3,423,128	26,235	705,599	3.72%	67	Cohasset	32,287,117	20,081	14,266,149	3.35%	91	Harwich	51,390,360	557,626	18,716,387	2.98%	118
Amesbury	56,017,579	1,003,006	18,729,027	5.36%	14	Colrain	1,147,805	713,299	1,499,897	1.34%	316	Hatfield	3,657,359	46,349	3,329,731	1.39%	307
Amherst	24,756,162	489,230	20,984,431	2.33%	191	Concord	58,232,230	64,708	33,436,811	2.13%	217	Haverhill	61,493,924	1,238,760	46,794,243	2.65%	156
Andover	121,850,629	2,203,142	60,490,526	3.64%	70	Conway	3,561,209	13,231	2,165,436	2.99%	116	Hawley	446,722	6,630	408,585	1.62%	281
Aquinnah	4,728,843	380,365	1,302,760	2.31%	196	Cummington	924,634	107,693	867,994	1.52%	289	Hearth	477,837	9,114	1,094,777	0.83%	339
Arlington	25,040,012	105,864	49,498,301	0.77%	342	Dalton	5,925,964	655,698	6,284,477	1.71%	271	Hingham	37,501,580	534,578	32,847,480	1.63%	280
Ashburnham	5,805,836	93,916	4,786,931	2.21%	211	Danvers	39,946,168	693,260	36,479,441	1.80%	259	Holyoke	2,130,724	34,525	1,920,405	1.80%	258
Ashby	5,328,564	45,733	2,462,092	3.81%	60	Dartmouth	59,787,620	1,264,115	25,515,410	2.72%	150	Hollbrook	10,265,335	212,720	10,790,193	1.97%	236
Ashfield	2,748,129	825,006	1,792,196	2.55%	166	Dedham	54,494,786	181,585	34,961,796	3.62%	71	Holden	29,282,434	516,987	15,051,309	3.43%	82
Ashland	48,809,261	66,321	18,113,362	4.55%	33	Deerfield	12,447,203	400,627	4,802,570	3.78%	63	Holland	1,935,700	32,410	2,659,150	1.22%	324
Athol	4,351,052	744,742	4,853,375	1.37%	312	Dennis	48,697,638	449,057	17,696,699	2.26%	200	Holliston	35,086,099	602,416	17,607,076	3.42%	85
Attleboro	39,415,098	510,755	31,305,413	2.38%	187	Dighton	24,438,509	276,084	6,117,135	7.34%	4	Hopedale	23,669,056	681,613	32,905,175	2.07%	222
Auburn	26,779,023	104,610	17,110,561	2.99%	117	Douglas	16,951,972	520,736	5,606,698	4.92%	21	Hopkinton	10,817,585	194,249	6,581,236	2.95%	122
Avon	5,351,600	113,050	7,389,959	1.42%	304	Dover	46,440,104	382,065	12,317,019	4.23%	42	Hubbardston	103,363,911	1,589,489	19,888,451	7.99%	2
Ayer	8,398,059	1,465,080	9,206,658	1.23%	323	Dracut	23,673,533	146,062	22,274,299	1.72%	270	Hudson	6,566,104	102,094	2,611,686	3.91%	58
Barnstable	128,497,159	95,886	58,672,148	2.50%	172	Dudley	12,208,447	158,734	4,063,261	3.59%	74	Hull	23,570,754	395,340	21,696,264	1.82%	253
Barre	5,963,779	55,379	3,173,428	3.02%	112	Dunstable	10,094,246	486,569	3,066,899	5.18%	16	Huntington	31,143,505	517,479	14,078,764	3.68%	68
Becket	4,474,892	785,306	2,270,504	2.44%	180	Duxbury	32,556,963	325,106	26,867,023	1.81%	254	Ipswich	1,338,712	21,110	1,676,719	1.26%	320
Bedford	41,014,338	452,728	27,033,000	2.90%	129	E. Bridgewater	19,207,500	25,030	11,260,847	2.89%	131	Kingston	28,791,403	378,251	15,434,625	2.45%	177
Belchertown	24,356,386	922,291	10,760,288	4.21%	43	E. Brookfield	2,342,327	578,456	1,487,319	1.68%	274	Lakeville	25,997,707	414,710	12,308,753	3.37%	88
Bellingham	68,542,964	415,255	15,769,608	5.85%	9	E. Longmeadow	28,243,395	283,500	18,904,336	3.06%	110	Lancaster	26,668,300	349,884	8,377,630	4.18%	44
Belmont	32,959,818	92,926	37,026,503	1.12%	328	Eastham	26,610,689	245,132	9,079,897	3.12%	107	Lanesborough	16,721,288	253,163	5,462,074	4.63%	31
Berkley	7,559,570	147,145	3,427,993	2.71%	154	Easthampton	14,690,297	449,989	10,263,177	2.39%	186	Lawrence	3,382,184	55,165	4,101,073	1.35%	314
Berlin	9,952,657	36,377	3,864,718	3.81%	61	Easton	28,596,382	261,985	22,036,396	2.04%	227	Lee	25,390,067	688,814	29,284,694	2.35%	190
Bernardston	2,062,089	1,570,270	1,928,096	1.89%	245	Edgartown	43,760,478	41,697	9,278,590	2.82%	135	Leechester	11,922,171	183,294	6,981,941	2.63%	160
Beverly	83,994,212	2,145,117	45,762,518	3.43%	83	Egremont	4,238,852	13,511	2,031,564	2.05%	225	Lenox	8,793,798	143,356	6,485,604	2.21%	212
Billerica	81,230,337	972,549	52,377,009	4.10%	48	Erving	2,319,362	93,063	5,136,155	0.26%	351	Leominster	16,063,644	209,792	7,457,450	2.81%	137
Blackstone	66,849,012	25,213	6,274,291	15.50%	1	Essex	7,213,979	990,847	4,530,448	2.05%	224	Leverett	42,705,657	682,268	34,588,858	1.97%	235
Blandford	1,844,275	422,039	1,070,270	2.36%	189	Everett	35,469,759	256,509	50,498,378	1.96%	238	Lexington	6,013,499	118,483	2,393,811	4.95%	20
Bolton	25,581,971	29,354,408	7,455,729	5.66%	11	Fairhaven	15,889,207	517,652	14,218,538	1.80%	255	Leyden	95,761,363	1,693,231	62,352,912	2.72%	152
Boston	1,162,733,334	610,611	867,642,879	3.38%	87	Fall River	33,260,177	1,186,466	42,579,709	1.22%	325	Lincoln	1,161,912	20,426	864,937	2.36%	188
Bourne	47,134,709	512,958	19,527,769	3.13%	106	Falmouth	107,497,356	459,374	43,726,299	2.71%	153	Littleton	26,504,583	295,130	11,841,293	2.49%	174
Boxborough	30,803,284	429,116	7,899,051	6.49%	6	Fitchburg	22,078,006	5,158	23,717,519	1.94%	242	Longmeadow	29,188,124	482,040	11,928,680	4.04%	52
Boxford	31,353,791	145,990	11,923,246	3.60%	73	Florida	399,539	475,050	1,211,404	0.43%	349	Lowell	8,991,123	176,090	23,565,434	0.75%	343
Boylston	8,369,467	707,270	4,600,606	3.17%	99	Foxborough	30,977,990	2,261,845	18,348,828	2.59%	163	Ludlow	33,685,442	895,030	68,364,826	1.31%	317
Braintree	38,494,530	338,298	44,842,071	1.58%	284	Framingham	85,832,773	1,116,286	93,300,790	2.42%	183	Lunenburg	22,583,403	389,630	16,945,195	2.30%	197
Brewster	27,747,855	566,085	14,038,098	2.41%	184	Franklin	83,904,033	197,833	29,629,722	3.77%	64	Lynn	18,580,881	310,744	10,305,563	3.02%	113
Bridgewater	38,612,900	95,714	16,863,209	3.36%	90	Freetown	12,712,600	200,394	7,802,005	2.54%	168	Lynnfield	38,150,804	1,022,266	61,567,192	1.66%	277
Brimfield	5,982,188	1,011,684	3,051,359	3.14%	105	Gardner	10,463,400	30,055	11,825,846	1.69%	273	Malden	12,113,724	159,460	16,028,995	0.99%	335
Brockton	42,531,378	44,808	68,196,960	1.48%	296	Georgetown	17,042,530	239,362	7,232,472	3.31%	93	Manchester	22,644,066	452,101	41,264,743	1.10%	332
Brookfield	2,666,241	1,792,789	2,016,407	2.22%	209	Gill	1,034,612	16,115	1,138,111	1.42%	303	Mansfield	18,498,580	189,128	10,029,973	1.89%	246
Brookline	107,467,904	26,113	94,288,393	1.90%	244	Gloucester	49,864,543	785,831	37,367,965	2.10%	220	Marblehead	45,646,106	800,366	24,869,162	3.22%	98
Buckland	1,406,898	1,742,127	1,746,171	1.50%	295	Goshen	1,559,348	26,230	1,066,809	2.46%	175	Marion	25,060,107	275,505	27,622,051	1.00%	334
Burlington	77,641,778	8,635,678	48,227,394	3.61%	72	Gosnold	508,400	1,265	290,650	0.44%	348	Mattapoisett	12,239,864	158,174	8,406,229	1.88%	247
Cambridge	429,707,527	957,711	189,814,176	4.55%	34	Grafton	32,439,896	493,323	12,163,295	4.06%	50	Merrimac	88,059,510	2,065,650	56,225,103	3.67%	69
Canton	51,307,482	461,324	30,456,134	3.14%	103	Granby	10,040,129	161,060	4,592,061	3.51%	78	Marshfield	42,411,580	648,024	28,042,735	2.31%	195
Carlisle	28,629,825	164,211	10,217,953	4.51%	35	Granville	2,014,434	32,909	1,457,921	2.26%	202	Mashpee	73,943,462	1,003,386	19,809,873	5.07%	18
Carver	8,234,072	24,253	10,811,230	1.52%	290	Grt. Barrington	14,416,693	241,587	9,830,581	2.46%	176	Mattapoisett	8,226,671	124,495	9,086,777	1.37%	310
Charlemont	1,208,509	407,248	1,348,427	1.80%	257	Greenfield	9,658,608	207,826	15,901,562	1.31%	318	Maynard	6,699,753	146,847	13,167,741	1.12%	331
Charlton	29,692,554	376,651	6,978,810	5.84%	10	Groton	30,675,020	570,579	11,422,881	5.00%	19	Medford	20,930,764	325,162	17,335,232	1.88%	248
Chatham	43,285,257	1,118,797	13,476,923	2.79%	140	Groveland	8,772,245	125,104	5,105,902	2.45%	178	Medford	31,230,414	691,956	55,405,128	1.25%	321
Chelmsford	65,686,869	574,109	43,188,937	2.59%	162	Hadley	13,394,315	175,657	4,458,777	3.94%	55	Medway	28,803,174	500,234	14,275,560	3.50%	79
Chelsea	19,491,100	28,634	20,305,683	2.83%	134	Halifax	15,565,333	246,459	6,270,942	3.93%	57	Melrose	12,822,033	203,227	29,387,198	0.69%	345
Cheshire	2,489,901	29,969	1,735,567	1.65%	279	Hamilton	8,274,659	128,316	10,633,578	1.21%	326	Mendon	18,343,991	245,014	4,707,217	5.21%	15
Chester	1,858,563	42,290	1,103,530	2.72%	151	Hampden	9,479,579	174,411	5,093,952	3.42%	84	Merrimac	8,401,635	121,727	4,689,799	2.60%	161

	Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Ranking		Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Ranking		Avg. total growth (ATG) value	ATG in tax levy dollars	Avg. levy limit	ATG as pct. of avg. levy limit	Ranking
Methuen	83,162,927	1,529,221	40,356,118	3.79%	62	Princeton	6,209,856	99,539	4,414,264	2.25%	204	Tyngsborough	30,512,212	575,424	11,842,526	4.86%	24
Middleborough	40,773,570	694,357	16,662,001	4.17%	45	Provincetown	22,460,859	186,263	9,261,274	2.01%	230	Tyringham	1,223,186	10,582	748,490	1.41%	305
Middlefield	524,623	8,952	654,392	1.37%	311	Quincy	190,835,428	4,815,012	100,131,375	4.81%	27	Upton	17,580,167	219,252	5,422,907	4.04%	51
Middletown	26,266,846	364,204	9,059,626	4.02%	53	Randolph	17,129,133	374,431	27,256,456	1.37%	309	Uxbridge	27,307,487	420,978	9,739,728	4.32%	36
Milford	58,936,784	1,295,823	30,205,006	4.29%	37	Raynham	37,080,767	531,533	10,883,599	4.88%	23	Wakefield	25,941,964	501,064	31,898,954	1.57%	285
Millbury	17,650,133	297,317	9,382,740	3.17%	100	Reading	12,712,605	188,676	29,624,014	0.64%	346	Wales	1,911,267	34,273	1,522,036	2.25%	205
Millis	10,218,548	190,198	8,193,231	2.32%	194	Rehoboth	24,135,597	300,292	9,118,616	3.29%	94	Walpole	33,638,695	528,700	25,775,736	2.05%	226
Millville	3,517,981	60,327	2,168,999	2.78%	142	Revere	24,994,115	707,188	39,570,394	1.79%	263	Waltham	172,126,533	4,184,955	85,636,789	4.89%	22
Milton	21,617,283	373,360	33,322,549	1.12%	329	Richmond	3,241,185	45,282	2,516,933	1.80%	256	Ware	9,584,929	183,183	6,645,498	2.76%	146
Monroe	91,085	1,269	420,986	0.30%	350	Rochester	12,701,531	172,773	4,388,769	3.94%	56	Wareham	20,653,467	283,229	18,715,157	1.51%	291
Monson	7,455,766	130,841	6,062,476	2.16%	216	Rockland	20,717,263	360,043	13,661,670	2.64%	158	Warren	5,303,444	91,268	3,291,362	2.77%	143
Montague	6,814,966	131,632	7,343,956	1.79%	261	Rockport	12,224,304	181,429	10,905,007	1.66%	276	Warwick	946,114	17,363	788,399	2.20%	213
Monterey	4,369,002	40,152	1,435,315	2.80%	139	Rowe	1,262,764	10,808	2,080,325	0.52%	347	Watlington	331,918	4,422	535,990	0.83%	341
Montgomery	857,043	12,046	814,772	1.48%	298	Rowley	24,040,340	348,785	5,423,766	6.43%	7	Watertown	77,423,964	1,735,806	40,817,526	4.25%	40
Mt. Washington	582,969	3,021	224,643	1.34%	315	Royalston	1,408,076	17,518	666,405	2.63%	159	Wayland	47,197,692	769,219	27,598,210	2.79%	141
Nahant	2,711,393	32,283	4,617,870	0.70%	344	Russell	2,382,929	45,438	1,535,723	2.96%	121	Webster	14,175,941	279,636	9,838,590	2.84%	133
Nantucket	260,569,365	1,422,230	26,288,189	5.41%	13	Rutland	13,715,268	191,673	4,601,862	4.17%	46	Wellesley	96,400,133	904,561	44,980,964	2.01%	231
Natick	57,303,043	814,882	47,134,922	1.73%	269	Salem	33,522,408	707,404	46,985,335	1.51%	292	Wellfleet	18,963,175	157,836	6,330,224	2.49%	173
Needham	63,316,768	992,193	47,056,789	2.11%	218	Salisbury	16,191,438	232,486	7,780,082	2.99%	115	Wendell	1,453,431	30,228	938,399	3.22%	97
New Ashford	634,133	3,987	213,240	1.87%	249	Sandisfield	2,074,735	20,618	1,408,648	1.46%	299	Wenham	9,223,471	129,697	5,697,271	2.28%	199
New Bedford	60,122,732	1,256,469	57,294,393	2.19%	214	Sandwich	38,713,235	542,911	25,854,310	2.10%	221	W. Boylston	5,868,711	109,050	7,252,859	1.50%	294
New Braintree	2,034,185	33,857	789,979	4.29%	38	Saugus	24,835,249	353,811	30,974,160	1.14%	327	W. Bridgewater	28,271,915	507,374	9,320,288	5.44%	12
New Marlboro	5,218,323	54,009	1,841,934	2.93%	124	Savoy	728,814	10,710	550,083	1.95%	240	W. Brookfield	5,280,447	73,385	2,488,283	2.95%	123
New Salem	888,356	12,616	806,564	1.56%	287	Scituate	23,879,900	351,528	24,269,811	1.45%	300	W. Newbury	8,339,364	106,054	5,358,900	1.98%	234
Newbury	13,507,917	172,033	6,800,313	2.53%	169	Seekonk	18,697,100	330,902	17,000,774	1.95%	241	W. Springfield	24,301,670	646,125	32,565,666	1.98%	232
Newburyport	52,827,491	896,934	23,215,495	3.86%	59	Sharon	23,261,222	455,065	25,896,944	1.76%	266	W. Stockbridge	6,023,399	88,896	2,586,077	3.44%	81
Newton	144,905,543	2,342,950	149,910,649	1.56%	288	Sheffield	6,529,222	99,354	4,427,632	2.24%	208	W. Tisbury	23,649,134	181,873	5,750,287	3.16%	101
Norfolk	19,362,473	306,147	10,686,148	2.86%	132	Shelburne	3,760,262	53,962	1,759,370	3.07%	109	Westborough	98,791,457	1,478,075	30,559,073	4.84%	26
N. Adams	4,464,843	106,284	8,385,205	1.27%	319	Sherborn	11,237,140	167,855	9,613,546	1.75%	267	Westfield	42,265,461	909,690	34,456,913	2.64%	157
N. Andover	50,130,161	728,463	31,830,777	2.29%	198	Shirley	9,277,574	140,121	4,046,705	3.46%	80	Westford	88,697,190	1,466,701	28,792,166	5.09%	17
N. Attleborough	48,922,235	729,273	23,478,587	3.11%	108	Shrewsbury	79,670,934	1,044,115	29,521,001	3.54%	75	Westhampton	2,759,904	49,379	1,573,027	3.14%	104
N. Brookfield	3,625,243	46,615	2,626,426	1.77%	264	Shutesbury	2,365,945	51,586	2,326,264	2.22%	210	Westminster	17,759,658	290,226	6,208,638	4.67%	30
N. Reading	38,408,357	601,875	18,668,270	3.22%	96	Somersett	20,510,713	374,881	30,252,646	1.24%	322	Weston	67,684,500	833,492	28,101,426	2.97%	120
Northampton	29,299,803	457,186	23,362,856	1.96%	239	Somerville	126,572,627	2,268,548	57,241,402	3.96%	54	Westport	30,688,542	309,063	11,977,536	2.58%	164
Northborough	41,542,519	669,723	19,892,868	3.37%	89	S. Hadley	13,817,056	227,397	13,111,723	1.73%	268	Westwood	48,501,440	859,333	28,349,370	3.03%	111
Northbridge	16,918,401	251,003	8,591,064	2.92%	127	Southampton	9,432,333	141,437	4,180,330	3.38%	86	Weymouth	37,898,733	701,556	48,925,536	1.43%	301
Northfield	3,063,255	44,512	2,783,891	1.60%	283	Southborough	76,743,033	1,088,424	14,110,787	7.71%	3	Whately	2,862,927	54,467	1,860,340	2.93%	125
Norton	49,262,602	736,948	15,172,568	4.86%	25	Southbridge	12,439,470	196,295	9,737,465	2.02%	229	Whitman	15,002,000	305,902	10,545,901	2.90%	130
Norwell	28,779,233	438,160	17,179,287	2.55%	167	Southwick	23,353,484	363,220	7,840,209	4.63%	32	Wilbraham	24,317,196	431,746	15,636,606	2.76%	144
Norwood	25,017,700	463,288	33,125,385	1.40%	306	Spencer	11,583,504	137,845	5,483,441	2.51%	171	Williamsburg	2,868,328	42,637	2,326,686	1.83%	252
Oak Bluffs	15,306,849	185,559	8,801,094	2.11%	219	Springfield	50,821,377	1,703,041	102,747,154	1.66%	278	Williamstown	7,394,600	109,564	7,950,833	1.38%	308
Oakham	2,716,406	35,708	1,201,631	2.97%	119	Sterling	17,976,489	277,299	7,887,955	3.52%	77	Wilmington	56,991,790	1,087,414	32,426,071	3.35%	92
Orange	5,222,730	107,487	4,765,066	2.26%	203	Stockbridge	7,082,342	68,174	4,232,855	1.61%	282	Winchendon	10,318,523	169,300	5,361,011	3.16%	102
Orleans	21,315,297	160,016	10,822,190	1.48%	297	Stoneham	25,296,010	416,078	24,894,248	1.67%	275	Winchester	38,751,810	530,224	33,827,880	1.57%	286
Otis	2,619,305	23,186	2,389,224	0.97%	336	Stoughton	30,841,885	592,300	30,633,612	1.93%	243	Windsor	1,385,210	18,495	796,505	2.32%	193
Oxford	15,620,880	261,313	9,659,110	2.71%	155	Stow	22,799,243	402,321	9,440,876	4.26%	39	Winthrop	7,326,596	96,659	11,648,538	0.83%	340
Palmer	11,431,713	211,028	8,704,176	2.42%	182	Sturbridge	20,897,658	385,395	9,260,652	4.16%	47	Woburn	94,747,769	1,950,614	48,033,967	4.06%	49
Paxton	5,464,621	97,870	4,331,545	2.26%	201	Sudbury	42,733,667	714,035	31,741,279	2.25%	207	Worcester	110,203,930	3,227,792	138,707,341	2.33%	192
Peabody	60,974,115	760,817	55,771,122	1.36%	313	Sunderland	4,129,151	65,509	2,562,563	2.56%	165	Worthington	1,601,900	22,594	1,230,838	1.84%	251
Pelham	1,429,918	29,104	1,715,285	1.70%	272	Sutton	20,809,966	335,206	7,071,492	4.74%	29	Wrentham	61,435,495	905,062	13,135,079	6.89%	5
Pembroke	32,235,497	472,061	16,851,430	2.80%	138	Swampscott	12,055,407	200,073	21,155,950	0.95%	337	Yarmouth	39,608,967	480,541	26,763,763	1.80%	260
Pepperell	15,405,970	239,596	8,775,425	2.73%	148	Swansea	19,307,708	321,575	14,284,652	2.25%	206						
Peru	911,602	15,737	880,005	1.79%	262	Taunton	54,360,098	913,956	38,232,355	2.39%	185						
Petersham	2,185,000	28,117	1,116,874	2.52%	170	Templeton	6,577,323	77,323	2,651,434	2.92%	128						
Phillipston	2,168,403	32,118	1,067,598	3.01%	114	Tewksbury	66,203,501	1,189,924	31,899,204	3.73%	65						
Pittsfield	30,226,754	729,428	41,307,796	1.77%	265	Tisbury	30,767,291	433,925	10,253,785	4.23%	41						
Plainfield	488,110	7,336	786,117	0.93%	338	Tolland	945,111	4,737	457,184	1.04%	333						
Plainville	21,555,267	338,742	7,114,489	4.76%	28	Topsfield	12,966,393	190,927	9,263,810	2.06%	223						
Plymouth	85,943,805	1,492,315	75,344,547	1.98%	233	Townsend	7,569,718	132,721	7,222,172	1.84%	250						
Plympton	5,256,018	87,491	3,207,457	2.73%	149	Truro	21,678,544	168,113	4,773,522	3.52%	76						

Table 1

New Growth

continued from page four

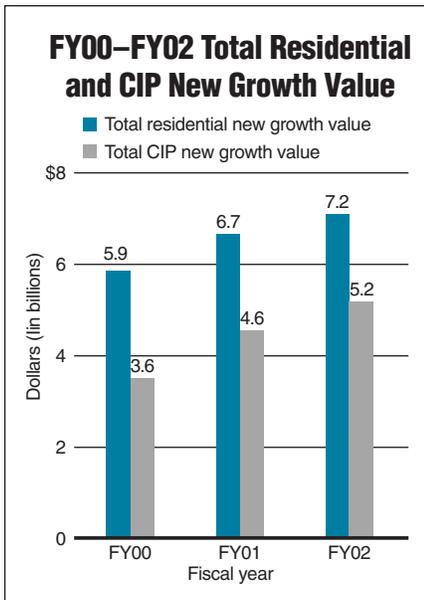


Figure 2

mented M.G.L. Ch. 59 Sec. 2A(a) in FY00 and has also had a history of high growth. The town of Wrentham had shopping mall renovations during the past three years.

Over the three-year period, the communities with the lowest average percentages of new growth are Erving (0.26 percent), Monroe (0.30 percent), Florida (0.43 percent), Gosnold (0.44 percent) and Rowe (0.52 percent). Many of the low-end growth communities are also among those communities with the lowest levy limits. For example, Table 1 shows that the town of Tolland is ranked 333rd in the state based on the average new growth as a percentage of the average levy limit. Tolland's average total new growth applied to the levy limit is \$4,737 and the average levy limit is \$457,184 which is 346th in rank (not shown in the table).

Figure 1 shows where the high and low levels of average new growth as a percentage of the average levy limit for FY00 to FY02 occur throughout Massachusetts. New growth continues to be strong along the Route 495 belt with high new growth also occurring in communities south of Worcester such as Upton, Mendon and Uxbridge. The

percentages are low in older, fully developed communities north of Boston such as Lynn, Saugus and Wakefield, as well as several communities in the western part of the state.

In the FY96 to FY98 new growth study (City and Town March 1998), new growth accounted for 1.87 percent of the total levy limit statewide. This percentage increased to 2.77 percent in FY00 to FY02. Since the 1998 study, the percentages of growth for communities off Route 2 near the Vermont border continue to be low. For example, the town of Monroe had a percentage of 0.14 in the 1998 analysis that increased to 0.30 percent in the current analysis, but Monroe was ranked among the lowest five growth communities in both analyses. New growth along the Route 495 belt has expanded to a larger area since the 1998 analysis. Communities such as Ashland and Billerica had 1998 percentages of only 2.86 percent and 2.01 percent respectively, that increased in the current study to 4.55 percent and 4.10 percent respectively.

Assessors must annually report new growth in the tax base that increases the community's levy limit under Proposition 2½. This is done by submitting a "Tax Base Growth Report" (Form LA-13) to BLA prior to setting the tax rate. Assessors are also permitted to submit one "Amended Tax Base Growth Report" (Form LA-13A) for the previous fiscal year if there was allowable tax base growth in omitted or revised assessments for that year. Tax base growth will not be certified until the "Assessment/Classification Report" (Form LA-4) has been submitted and approved by BLA. If the community has an Electric Generating Plant the LA-4W form must also be submitted. Upon receipt of the LA-4 and LA-13, BLA will conduct a review process, certify the amount of tax base growth, if any, and notify the Bureau of Accounts (BOA), which will then increase the community's levy limit accordingly.

The new growth approval process involves data processing and review by BLA. First, the arithmetic calculations of the reporting form are checked. Then, certain logical tests of the data are conducted. In one of the most important tests, the submitted growth is compared by property class and in total to the community's three-year historical figures. BLA also measures a community's new growth against the trends found in similar communities. If the results of these analyses extend beyond what BLA considers a normal range, the community is required to provide further explanation. Communities are also required to retain the supporting documentation for their annual growth report for five years.

Total new growth in Massachusetts from FY00 to FY02 is shown in Figure 2. In this chart, non-residential growth includes commercial, industrial and personal property classes (CIP). Statewide, residential new growth accounted for 58 percent of total new growth in FY02, a slight decrease from 59 percent in FY01 and 62 percent in FY00. CIP new growth has slightly increased over the three-year period. ■

RMV

continued from page three

well. Making the Internet an integral part of customer service has been a big success.

The RMV also solicits feedback with comment cards, and has established a department to respond to customers' e-mails.

Registry has come a long way in the last three years. It built these improvements on sound business principles, a commitment to technology, and a desire to listen to customer feedback. These ideas can be applied to any government agency, no matter what the problem or challenge. ■

DLS Update

Brownfields Redevelopment Progress

The Massachusetts Brownfields Act, passed in 1998, has successfully brought together state, local, and private interests to coordinate an array of resources to reclaim underutilized and potentially contaminated properties. The Brownfields Act has dedicated more than \$50 million to programs that provide financial and liability relief for communities, business and private organizations tackling brownfields cleanup and redevelopment projects.

Loans for site assessment and cleanup offered through the Brownfields Redevelopment Fund have given municipalities and businesses the money they need to investigate properties fully, prior to ownership, and to deal with identified environmental issues. State subsidized environmental insurance offered through the Brownfields Redevelopment Access to Capital Program has reduced the uncertainty associated with brownfields cleanup and encouraged lenders to finance projects that involve contaminated sites. The Brownfields Covenant Not to Sue Program provides incentives to prospective buyers and other parties to undertake even the most complicated brownfields cleanup projects.

An integrated team, including the Office of the Attorney General, the Department of Environmental Protection, the Department of Revenue, MassBusiness and MassDevelopment, is dedicated to providing technical assistance to help people through the regulatory process. As a result of this assistance, over 800 projects have received funding approval, are pending approval, or have received direct project assistance since the Brownfields Act was passed.

Without the incentives and project assistance created through the Brownfields Act, projects like the Lowell Regional Transit Authority (LRTA) project,

which transformed a derelict industrial site into the state's third largest transportation hub, would not have moved forward. The success of this project is directly attributable to the tools available through the Brownfields Act; i.e., liability protection, site assessment funding, subsidized environmental insurance coverage, and project support. The project brought more than 120 new jobs to Lowell and more than \$3.8 million a year in payroll dollars.

For more information about the Massachusetts Brownfields Act contact Catherine Finneran, Brownfields Coordinator, Massachusetts Department of Environmental Protection, at (617) 556-1138 or by e-mail at catherine.finneran@state.ma.us.

Appraisal Contractors

The Bureau of Local Assessment is in the process of updating the [List of Appraisal Contractors](#). The Bureau compiles this informational listing as a service to cities and towns. It includes the names of firms and individuals desiring to provide professional appraisal services related to property tax assessment in Massachusetts. The list is published on the Department of Revenue's (DOR) Division of Local Services website, www.dls.state.ma.us, in the Local Assessment section.

Appearance on the list does not constitute an endorsement of the vendor by the Department of Revenue. DOR makes no determination regarding the qualifications of those listed. Rather, it is meant to serve only as a source of information regarding contractors available to perform appraisal and revaluation services. Omission from the list does not preclude a community from contracting with a vendor.

Contractors wishing to be included on this list should complete the information form found on the website (www.dls.state.ma.us) in the Local Assessment section and submit it annually to the Bureau by December 1.

[dls.state.ma.us](http://www.dls.state.ma.us)) in the Local Assessment section and submit it annually to the Bureau by December 1.

Annual School Updates

The Massachusetts Collectors and Treasurers Association (MCTA) and the Massachusetts Association of Assessing Officers (MAAO) recently completed their annual schools at the University of Massachusetts, Amherst.

The MCTA conducted its 32nd annual school from August 20-23, 2002. Various financial officers, as well as people from the private sector, heard presentations and participated in workshops on more than 50 topics. Over 460 persons registered and more than 80 senior collectors and treasurers, state government officials, attorneys, bankers and other experts in various fields served as faculty.

The Division of Local Services (DLS) was well represented among the faculty, as has been the case for many years. Nils Nordberg, MCTA Executive Director, said he is "always happy to introduce staff from the Division of Local Services. They are the experts on the subjects they present."

The 47th MAAO annual school was held August 4-9. This year, nine courses were offered and over 250 people registered for the school. The Division of Local Services conducted the basic course for assessors, Course 101, with 50 students attending.

Besides co-sponsoring the assessors' annual school, DLS has been involved in conducting workshops at various other MAAO conferences. Dick Weaver, MAAO Education Director, said that "The Division of Local Services has always supported the MAAO's efforts to bring the best possible education to all assessors in Massachusetts." ■

DLS Profile: BOA Field Representatives

This article features Bureau of Accounts (BOA) field representatives who work in communities along the North and South Shore areas. **Richard Viscay, Jr.** has worked for the BOA for about 3½ years. Similar to other BOA field representatives, his main duties include assisting cities and towns in setting tax rates, certifying free cash, reviewing year-end audits and helping communities achieve sound and efficient fiscal management. Most of the communities Rich works with are along the North Shore.



Richard Viscay, Jr. and Martin DiMunah

Bart Snow has worked as Finance Director in Marblehead for over 30 years. Though he has had the opportunity to work with several BOA field representatives, he has found working with Rich to be particularly beneficial. According to Bart “Rich is really great at giving me an answer or getting back to me with one promptly.”

Rich graduated from the University of Massachusetts at Amherst with a BA in accounting and is currently enrolled in the MBA program at Salem State College. Recently, Rich became the proud father of a new baby girl.

Martin DiMunah has worked for the BOA since 1998. He works with 24 communities, many of which are along the South Shore. Martin earned a bachelor’s degree from the University of Arkansas and a master’s degree from Texas A&M University. He is the father of four children and volunteers as a coach at Hyde Park Soccer for Kids.

David Grab, town accountant in Milton said that he has “nothing but respect for Martin. When I started this position in April 2001, there hadn’t been a town accountant here in eight months. Martin was extremely professional and understanding. My transition here has been significantly assisted by Martin’s efforts.” ■

BOA Receives Award

Deputy Commissioner Joseph J. Chessey, Jr. has announced that the Bureau of Accounts (BOA) was selected to receive a Commonwealth Citation for Outstanding Performance for 2002. In December, the bureau will be honored at the 19th annual Performance Recognition Awards Ceremony at the State House for exemplary performance and commitment to excellence in public service.

Under the supervision of James R. Johnson, Director of Accounts, the BOA assists cities and towns with accounting, auditing, budgeting and treasury management. The BOA is also responsible for certifying tax rates and free cash.

Chessey said that “Due to the work of the Bureau of Accounts, many financial problems are either averted or resolved at an early stage. This promotes sound and efficient management, and better management results in a cost savings.” ■

City & Town

City & Town is published by the Massachusetts Department of Revenue’s Division of Local Services (DLS) and is designed to address matters of interest to local officials.

Joan E. Grouke, Editor

To obtain information or publications, contact the Division of Local Services via:

- website: www.dls.state.ma.us
- telephone: (617) 626-2300
- mail: PO Box 9490, Boston, MA 02205-9490

City&Town

Division of Local Services
PO Box 9490
Boston, MA 02205-9490

Return service requested

PRSR STD
U.S. POSTAGE
PAID
COMMONWEALTH OF
MASSACHUSETTS